



UNITED STATES DISTRICT COURT

for the

Central District of California



UNITED STATES OF AMERICA,

Plaintiff,

v.

DARRICK WYNELL BRAZIER,

Defendant.

Case No. 2:25-MJ-03804-DUTY

**CRIMINAL COMPLAINT BY TELEPHONE
OR OTHER RELIABLE ELECTRONIC MEANS**

I, the complainant in this case, state that the following is true to the best of my knowledge and belief.

On or about the date of September 20, 2022, in the county of Los Angeles in the Central District of California, the defendant violated:

Code Section

18 U.S.C. § 1341

Offense Description

Mail Fraud

This criminal complaint is based on these facts:

Please see attached affidavit.☒ Continued on the attached sheet.

/s/

Complainant's signature

MOUSTAFA SPECTOR, Special Agent

Printed name and title

Attested to by the applicant in accordance with the requirements of Fed. R. Crim. P. 4.1 by telephone.

Date:

June 23, 2025

Judge's signature

City and state: Los Angeles, California

Hon. Pedro V. Castillo, U.S. Magistrate Judge

Printed name and title

AFFIDAVIT

I, Moustafa Spector, being duly sworn, declare and state as follows:

I. INTRODUCTION

1. I am a Special Agent ("SA") with the Internal Revenue Service Criminal Investigation ("IRS-CI"), and have been so employed since February 2022. I graduated from the Criminal Investigator Training Program (CITP) at the Federal Law Enforcement Training Center (FLETC), Glynco, Georgia in July 2022. During CITP, I was trained in surveillance techniques, undercover techniques, search and seizure techniques, Constitutional Law, interviewing, and other criminal investigative techniques. I graduated from the Special Agent Investigative Techniques (SAIT) program at the IRS National Criminal Investigative Training Academy (NCITA), Glynco, Georgia in November 2022. During SAIT, I was trained in accounting and financial investigative techniques, including direct and indirect methods of proof, criminal tax violations and other related financial crimes. I have been instructed in investigative techniques used by IRS-CI to investigate criminal violations of the Internal Revenue Code and other financial crimes enumerated in Titles 18, 26, and 31 of the United States Code (U.S.C.).

2. Before becoming a Special Agent, I was an auditor-appraiser with the County of Santa Barbara for approximately nine years. As an auditor-appraiser, I performed examinations of businesses records to assess real and business personal property

valuation for taxation. I received a Bachelor of Science in Business Economics from University of California, Santa Barbara in 2010.

II. PURPOSE OF AFFIDAVIT

3. This affidavit is made in support of a criminal complaint against, and request for issuance of an arrest warrant for, DARRICK WYNELL BRAZIER ("BRAZIER") for a violation of 18 U.S.C. § 1341 (Mail Fraud).

4. The facts set forth in this affidavit are based upon my personal observations, my training and experience, and information obtained from various law enforcement personnel and witnesses. This affidavit is intended to show merely that there is sufficient probable cause for the requested complaint and warrant and does not purport to set forth all of my knowledge of or investigation into this matter. Unless specifically indicated otherwise, all conversations and statements described in this affidavit are related in substance and in part only.

5. Unless stated otherwise, all conversations and statements described in this affidavit are related in substance and/or in part only; all dates are "on or about" or approximations; all amounts are rounded or close approximations; and the words "on or about" and "approximately" are omitted for clarity.

III. STATEMENT OF PROBABLE CAUSE

A. Tax Credit for Paid Sick and Family Leave Wages

6. In 2020, Congress enacted the Credit for Paid Sick and Family Leave Wages ("Credit for Sick Leave") through the

Families First Coronavirus Response Act, Pub. L. No. 116-127, 134 Stat. 177 (2020). Congress extended the applicable tax periods for the Credit for Sick Leave in subsequent legislation.

7. The Credit for Sick Leave is available to employers who paid employees for sick leave and/or family leave taken as a result of the COVID-19 pandemic. The credit is limited to qualifying wages paid for the second quarter of 2020 through the third quarter of 2021.

8. The Credit for Sick Leave is a fully refundable credit against an employer's federal employment taxes. As a fully refundable credit, an employer may claim a refund of any portion of the credit in excess of their employment tax liability.

9. The Credit for Sick Leave may be claimed on Form 941, Employer's Quarterly Federal Tax Return. A Form 941 is a quarterly tax return used by an employer to report quarterly wages paid to employees, as well as the employer's employment tax liabilities. A Form 941 is signed under penalty of perjury by an individual on behalf of the employer and, if applicable, by a paid preparer. To file a Form 941, an employer must obtain an Employer Identification Number ("EIN"). An EIN is obtained by filing Form SS-4, Application for Employer Identification Number, on behalf of the entity. The applicant must name a responsible party on the Form SS-4, which can be either an individual or another entity.

B. BRAZIER Files Returns Claiming Fraudulent Refund

10. Based on my review of IRS, public, and financial records, I believe BRAZIER filed seven fraudulent Forms 941 on

behalf of DWB Holdings LLC ("DWB") claiming fraudulent refunds of over \$1 million of the Credit for Sick Leave. The filed Forms 941 claimed the credit on behalf of employees that appear to not exist and for wages that were never paid. This complaint addresses only one of the fraudulently filed Forms 941, as more fully described below.

11. Open source/public records of the California Secretary of State show that DWB was incorporated on May 3, 2016, and that BRAZIER has continuously been identified on such records as DWB's registered agent for service of process. DWB's most recent corporate Statement of Information, filed July 7, 2021, identified BRAZIER as DWB's "managing member." DWB's only other corporate Statement of Information also identified BRAZIER as DWB's managing member.¹ A review of IRS records shows DWB was issued employer identification number 81-2608120, and that DWB filed its first income tax return in 2017 for tax year 2016 on Form 1120-S, U.S. Income Tax Return for an S Corporation.

12. My review of IRS records also shows that DWB filed five Form 1120-S income tax returns, for tax years 2016 through 2020. I reviewed the five tax returns and found that DWB never reported expenses for compensation to officers or salaries and wages to employees, consistent with the company never having employees.

13. I further learned from IRS records that on September 20, 2022, a Form 941 for DWB was filed for the third quarter of

¹ DWB's 2018 corporate Statement of Information also identified L.S. as a managing member. L.S. is also a target of this investigation.

2020 requesting a refund of the Credit for Sick Leave of \$344,309 (hereinafter the "2020/09 Form 941") I reviewed the 2020/09 Form 941, which reported that DWB paid compensation of \$202,246 to twenty (20) employees. An individual identifying himself as "Darrick Brazier" signed the Form 941 as the owner of DWB.

14. From a review of IRS records, I also know the following:

a. Prior to the submission of the 2020/09 Form 941, there were no records of Forms W-2 filed for DWB or Forms W-2 reported by DWB employees on Forms 1040 for any tax year.²

b. Prior to the submission of the 2020/09 Form 941, there were no Federal Tax Deposits³ made for tax years 2020, 2021, or any earlier tax year on behalf of DWB.

c. Prior to the submission of the 2020/09 Form 941, there were no records of Forms 941 filed by DWB other than three

² I know from my training and experience that every employer engaged in a trade or business who pays remuneration, including noncash payments of \$600 or more for the year (all amounts if any income, social security, or Medicare tax was withheld) for services performed by an employee must file a Form W-2 for each employee (even if the employee is related to the employer) from whom: (1) Income, Social Security, or Medicare tax was withheld; or (2) Income tax would have been withheld if the employee had claimed no more than one withholding allowance or had not claimed exemption from withholding on Form W-4, Employee's Withholding Allowance Certificate.

³ Federal Tax Deposits are funds sent to the IRS by an employer and are comprised of two categories; (1) the Social Security Taxes, Medicare Taxes, and Income Taxes that employers withhold from employee paychecks, and (2) the employer's portion of Social Security Taxes, Medicare Taxes, and Federal Unemployment Taxes.

Forms 941 filed on July 22, 2022, which also claimed refunds of the Credit for Sick Leave.

15. Based on the absence of prior tax filings, including Forms W-2 and Forms 941, as well as no history of federal tax deposits, I believe that the claim on the 2020/09 Form 941 that DWB had employees during the relevant period and paid employee wages was false.

C. Use of the Mail to Facilitate the Fraud

16. IRS records show that, in reliance on the false statements in the 2020/09 Form 941, the IRS issued a refund to DWB in the amount of \$332,578 on or about October 18, 2022. The refund was issued in the form of a Treasury check payable to DWB and mailed to an address in Los Angeles, California (the "Los Angeles" address). I know from review of California Department of Motor Vehicle ("DMV") records, the Los Angeles address is listed on BRAZIER's driver's license. A review of public records shows the house is owned by L.S.

17. I know from my training and experience that U.S. Treasury checks are only mailed using the United States Postal Service.

D. BRAZIER Obtains Benefit of Fraudulent Refund

18. I reviewed subpoenaed records of Bank of America account ending in 7338 ("BOA 7338") and learned the following:

a. The IRS refund check for \$332,578 that was issued based on the above-described fraudulent 2020/09 Form 941 was deposited into BOA 7338 on October 24, 2022.

b. BOA 7338 was opened in the name of DWB on March 14, 2017.

c. The customer's signature on the signature/account opening card for BOA 7338 matches that of BRAZIER's California driver's license. The signature card also identified BRAZIER as the sole signatory for the account and further included his driver's license number and last four digits of his SSN.

IV. CONCLUSION

19. For all the reasons described above, there is probable cause to believe that BRAZIER has committed a violation of 18 U.S.C. § 1341 (Mail Fraud).

/s/

Moustafa Spector, Special Agent
IRS Criminal Investigations

Subscribed to and sworn before
me this 23rd day of June, 2025.



HONORABLE PEDRO V. CASTILLO
UNITED STATES MAGISTRATE JUDGE